

Message Text

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ACTION L-03

INFO OCT-01 EA-10 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00
TRSE-00 OMB-01 SS-15 SP-02 CAB-02 COME-00 DODE-00
DOTE-00 FAA-00 FMC-01 CG-00 DLOS-09 OES-09
(ISO) W

-----041360 020534Z /23

P 020325Z AUG 78
FM AMEMBASSY VIENTIANE
TO SECSTATE WASHDC PRIORITY 9455

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E.O. 11652: N/A
TAGS: ETRN
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. SUMMARY: THE LPDR DOES IMPOSE TAXES ON INSTRUMENTS OF FOREIGN COMMERCE OF FOREIGN FLAG CARRIERS. THERE ARE NO PROVISIONS FOR EXEMPTING CARRIERS WHOSE FLAG STATES DO NOT TAX LAO FLAG CARRIERS. END SUMMARY.
2. FOREIGN FLAG AIRLINES LANDING IN LAOS MUST PAY FOR LANDING, PARKING, USE OF RADIO FREQUENCIES, AND FOR THE FUEL SUPPLIED TO THEM BY THE GOVERNMENT POL DISTRIBUTION AGENCY,. WHETHER THESE PAYMENTS SHOULD BE CONSIDERED USER SERVICE CHARGES OR TAXES ON INSTRUMENTS OF FOREIGN COMMERCE WOULD SEEM TO BE A MATTER OF DEFINITION.
3. BOATS OF FOREIGN COMMERCE CROSSING THE MEKONG FROM THAILAND MUST PAY A CHARGE OF 50 BAHT TO DOCK. TRUCKS COMING INTO LAOS MUST PAY A TRANSIT TAX OF 500 BAHT TO ENTER LAOS (20 BAHT EQUALS ONE U.S. DOLLAR). THERE IS A CHARGE (A STATISTICS TAX) OF 50 KIP ON EACH CONTAINER

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LOADED OR UNLOADED AND REGARDLESS OF SIZE, BROUGHT INTO LAOS (400 KIP EQUALS ONE U.S. DOLLAR AT THE LEGAL RATE).

4. THERE IS NO PROVISION TO WAIVE THESE TAXES FOR CARRIERS WHOSE FLAG STATES DO NOT TAX LPDR CARRIERS, PROBABLY BECAUSE THERE ARE VERY FEW LPDR CARRIERS GOING OUTSIDE LAOS.

5. WE DO NOT KNOW IF THESE SAME TAXES ARE APPLIED TO
CARRIERS FROM SOCIALIST COUNTRIES SUCH AS THE SRV.
ROBERTS

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NNN

Message Attributes

Automatic Decaptioning: X
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Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 02 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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ISecure: 1
Legacy Key: link1978/newtext/t197808105/aaaadkab.tel
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Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: cc2a0358-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
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